

BUSINESS TAX APPLICATION REQUIREMENTS
CERTIFICATES EXPIRES ON DECEMBER 31ST OF THE CURRENT YEAR ISSUED

The following approvals/documentations, if checked, is required and must be accompany the Business Tax Return in order for the application to be processed.

APPROVAL NEEDED:

Development Services (912)651-6530	Required for ALL new and existing physical locations inside the City of Savannah limits.. Located at 5515 Abercorn Street. Visit www.savannahga.gov/businessapprovals or contact the Development Services Department to apply for business location approval.
Savannah Police Dept. (912)525-3100 Ext. 1950 or 1951	Current criminal background check required. Criminal History Unit is located at 78 Ross Rd.
Mobility & Parking Services Transportation Unit (912)651-6468	Required if operating any type of motorized or non-motorized tour services such as trolleys, horse drawn carriages, quadricycles and walking tours. Also, required if operating any type of wrecker, carriage, Pedi cabs, and all non-emergency transportation services
GA Office of Regulatory Services (404) 657-5700	Required if operating any type of nursing, personal care, or group home. Childcare Operation must contact Bright from the Start – (404) 656-5957 or (888)442-7735
Georgia Dept. of Agriculture (404)485-1411/ (855)424-5423	Inspection and approval required for selling packaged food, seafood & for bakeries. Contact number listed to arrange inspection appointment or email: www.gdalicensing@agr.georgia.gov
Chatham County Health Department (912)356-2160	Food Service permit required if serving and /or preparing food including food trucks, mobile carts and stationary stands.
Property Owner	Letter of consent from property owner required for all business operating from private property location.

DOCUMENTATION NEEDED:

Proof of Owner's Identity	For sole ownership or partnerships, government issued photo identification is required for each owner. For corporations, certificate of organization & list of officers.
Proof of Business Location	Copy of current lease agreement/mortgage deed issued in the name of the business or owner. Peddlers must provide proof of residence.
Georgia License (478)207-2440	GA Secretary of State – copy of current state license or certification required. (www.sos.georgia.gov)
GA Sales/Use Tax Number (912)748-5199	Required when selling any type of goods or products. GA Dept. of Revenue is located at 1000 Towne Center Blvd. Bldg. 900, Pooler GA
Federal Tax ID Number (800)-829-4933	EIN Number is required for ALL businesses operating within State of Georgia. IRS office is located at 9 Park of Commerce Blvd. (www.irs.gov)
Non-Profit Status (912)651-1430	501(3)(C) letter confirming non-profit status in name of the business. www.irs.gov/nonprofit
Veterans Exemption (912)652-7265	Veterans requesting tax exempt status must submit Certificate of Exemption from Chatham County Probate Court. 133 Montgomery Street.
Department of Homeland Security (888)464-4218	e-Verify number required if operating with more than 10 employees. Visit www.uscis.gov/e-verify to obtain an e-Verify number.
Other:	



NEW BUSINESS TAX RETURN

Account No. _____

NAICS No. _____

Tax Class _____

Classification _____

PIN _____

Application must be fully completed before processing. Certificate will be delivered within 10 business days. Please Type or Print with Ballpoint Pen. All tax certificates expire on December 31st of the year issued. Report any change of location/ mailing address promptly to Business Tax Department.

1. Have you ever operated a Business in the City of Savannah? ☐ Yes ☐ No 2. Date Started New Business _____

3. Corporation Name _____ 4. Business Address (Physical location, Apt, Ste., Etc.) _____

5. Trade Name if Different Than Line 3 (DBA) _____ 6. Mailing Address _____

7. Business Telephone No. _____ Contact No. _____ Cell No. _____

8. Contact Person: _____ 9. E-Mail Address: _____

10. Owner(s) Personal Information:

Name _____ Address: _____

City _____ State _____ Zip Code _____

Phone # _____ Date of Birth _____ Last Four of Social Sec. No. _____

Name _____ Address: _____

City _____ State _____ Zip Code _____

Phone # _____ Date of Birth _____ Last Four of Social Sec. No. _____

11. Dominant Business: _____

Other Business Activities Performed: _____

12. Federal Tax ID# _____ State Tax ID # _____

If required. Application will be returned if not provided

If required. Application will be returned if not provided

13. E-Verify # _____ (Required; Must be 4-6 Digits Only!)

14. Estimated Gross Revenue from Start Date
of New Business to December 31st.

Confidential

15. Business Tax from Schedule \$ _____

Add Regulatory fee (if any) _____

Total Due _____

**Interest & Penalty will apply for n
businesses operating over 30 days*

16. Describe how you determined the gross receipts bracket entered on line 14.

17. Certain PRACTITIONERS OF PROFESSIONS may elect to pay \$400.00 per practitioner in lieu of reporting and paying a tax on gross receipts. Check the list of professions on the back of this form to determine eligibility for this option. If you are eligible, and if you and all members of your firm elect to pay the flat per practitioner tax this year, check below and Submit your payment of \$400 per practitioner with this return. See instructions on back.

I ELECT TO PAY A \$400 FLAT TAX IN LIEU OF REPORTING GROSS RECEIPTS BRACKET AND PAYING A TAX BASED ON GROSS RECEIPTS.

I HEREBY REGISTER THE HEREIN NAME BUSINESS TO OPERATE WITHIN THE CITY OF SAVANNAH, AND CERTIFY THAT I AM THE PERSON AUTHORIZED BY THIS BUSINESS TO FILE THIS RETURN, INCLUDING ANY ACCOMPANYING SCHEDULES AND STATEMENTS. I FURTHER CERTIFY ALL STATEMENTS AND OTHER INFORMATION PROVIDED ON AND WITH THIS RETURN ARE TRUE, CORRECT, AND COMPLETE

Signature: _____ Date _____ Title _____

EACH PERSON ENGAGED IN ANY BUSINESS, OCCUPATION, OR PROFESSION IN THE CITY OF SAVANNAH, GEORGIA, WHETHER FROM A FIXED LOCATION IN THE CITY OR AS AN OUT-OF-STATE BUSINESS WITH NO LOCATION IN GEORGIA BUT WHICH EXERTS SUBSTANTIAL EFFORTS WITHIN THE STATE AND IN THE CITY OF SAVANNAH, SHALL PAY TO THE CITY A BUSINESS TAX ACCORDING TO THE PROVISIONS OF GEORGIA LAW (O.C.G.A. 48-13-3 THROUGH 48-13-26) AND THE CITY REVENUE ORDINANCE (ARTICLE Y). THE BUSINESS TAX IS FOR REVENUE PURPOSES AND IS BASED ON GROSS RECEIPTS IN THE CONJUNCTION WITH NATIONAL AVERAGES OF PROFITABILITY BY BUSINESS CLASS.

LINE-BY-LINE INSTRUCTIONS FOR COMPLETING THE BUSINESS TAX RETURN FORM

1. Check whether you have operated a business within the City of Savannah.
2. Enter the date you complete this return for sending to the City along with your business tax payment
3. Enter corporation name
4. Enter the street address where your business is physically located. The definition of “business address” does not include a temporary work site which serves a single customer or project. A temporary work site which serves multiple customers is included in this location.
5. If your business name is different from that listed on line 3, enter Trade or DBA name.
6. Enter the name of the person or company to which mail correspondence should be addressed.
7. Enter the business telephone, contact number and cell number.
8. Enter the name of a contact person.
9. Enter business email address (if applicable)
10. Enter all business owner(s) name, address, city, state, zip, date of birth and last four of social security number in this section.
11. Enter the dominant activity of the business. The dominant business activity is defined as the activity which is the major source of income of a business that conducts multiple activities. Such dominant business activity represents that largest percentage of business revenues but may not represent a majority of revenues. Your business will be classified according to dominant business activity.
12. Enter your Federal Tax Identification number. Enter Georgia Sales and Use Taxpayers Identification number (if applicable).
13. Enter your E-Verify number. Visit the U.S. Citizenship and Immigration Services website at <http://www.uscis.gov/e-verify>.
14. Your business gross income for the previous year is the basis for this year’s business tax estimate, to be adjusted if necessary when you file your return next year. **For new businesses applying for a business tax certificate, the gross receipts entered should represent an estimated gross receipts figure for the remainder of the current calendar year. BY LAW THE CITY MUST KEEP GROSS RECEIPTS CONFIDENTIAL.**
15. Refer to the business tax schedule for your tax class and enter the tax amount for the gross receipts identified in Line 14 above. If your business is subject to a regulatory fee, we will advise you of the amount to enter. If your business has operated longer than 30 days, add a late fee of 10 percent whichever is greater of the tax amount due. An additional 1.5 percent per month interest penalty must be added to the tax amount after 30 days. Pay the total of Line 14 with your tax return.
16. Describe in this space, using additional sheet if necessary, the method you used to determine the gross receipts entered on Line 14.
17. Under State Law, each person engaged in the practice of a profession as described in O.C.G.A. 48-13-9(c)(1) through (18) may elect to pay a flat fee per practitioner in lieu of reporting and paying tax on gross receipts. Such professional practitioners are as follows: attorney; physician; osteopath; chiropractor; podiatrist; dentist; optometrist; psychologist; veterinarian; landscape architect; land surveyor; physiotherapist; public accountant; embalmer; funeral director; civil, mechanical, hydraulic, or electrical engineer; architect; marriage and family therapist, social worker, and professional counselor. If you are a professional practitioner who is eligible for this option, and if you and all members of your firm elect to pay the flat per-practitioner tax this year, check the line and submit your \$400 tax payment. If this option is taken, each practicing professional in your firm must also submit a business tax return and pay the per-practitioner fee OR your firm may file one return, attach a list of practicing professionals, and pay a tax totaling \$400 per professional. If you and your firm elect to pay a business tax based on gross receipts, your firm must list all practitioners and attach the list to a single business tax return for the firm.

Signature of applicant; date; title.

IMPORTANT NOTICE: A CERTIFICATE OF OCCUPANCY ISSUED BY THE DEVELOPMENT DEPARTMENT IS REQUIRED BEFORE A BUSINESS MAY OPERATE AT ANY LOCATION WITHIN THE CITY OF SAVANNAH. APPLICATIONS FOR BUSINESS TAX CERTIFICATE ARE SUBJECT TO REVIEW FOR CERTIFICATE OF OCCUPANCY, BUILDING CODE, ZONING COMPLIANCE, AND TO REVIEW FOR COMPLIANCE WITH OTHER REQUIREMENTS OF STATE LAW AND CITY ORDINANCE. APPLY FOR AND SECURE A CERTIFICATE OF OCCUPANCY FIRST.



BUSINESS TAX SCHEDULE BY PROFITABILITY CLASS

GROSS RECIEPTS BRACKET			A	B	C	D	E	F
Base Rate			*0.00069*	*0.00079*	*0.00089*	*0.00099*	*0.00109*	*0.00119*
Bracket	Range in Dollars							
1	\$1 –	30,000 *	\$85	\$87	\$88	\$90	\$91	\$93
2	30,001 –	100,000 *	119	125	131	137	144	150
3	100,001 –	200,000 *	172	186	200	215	229	243
4	200,001 –	300,000 *	232	255	277	300	323	346
5	300,001 –	500,000 *	318	353	388	423	459	494
6	500,001 –	750,000 *	442	495	548	601	654	707
7	750,001 –	1,000,000 *	570	642	715	785	857	929
8	1,000,001 –	2,000,000 *	893	1,011	1,130	1,248	1,367	1,485
9	2,000,001 –	3,000,000 *	1,386	1,576	1,766	1,956	2,146	2,336
10	3,000,001 –	4,000,000 *	1,838	2,093	2,349	2,604	2,860	3,115
11	4,000,001 –	5,000,000 *	2,249	2,564	2,879	3,194	3,509	3,824
12	5,000,001 –	6,000,000 *	2,618	2,986	3,355	3,723	4,092	4,460
13	6,000,001 –	8,000,000 *	3,166	3,614	4,062	4,510	4,958	5,406
14	8,000,001 –	10,000,000 *	3,863	4,412	4,961	5,510	6,059	6,608
15	10,000,001 –	15,000,000 *	4,991	5,704	6,416	7,129	7,841	8,554
16	15,000,001 –	20,000,000 *	6,400	7,402	8,330	9,257	10,185	11,112
17	20,000,001 –	25,000,000 *	7,607	8,785	9,887	10,990	12,092	13,195
18	25,000,001 –	30,000,000 *	8,539	9,851	11,089	12,326	13,564	14,801
19	30,000,001 –	40,000,000 *	9,902	11,412	12,847	14,282	15,717	17,152
20	40,000,001 –	50,000,000 *	11,489	13,229	14,894	16,559	18,224	19,889
21	50,000,001 –	and over *	12,524	14,414	16,229	18,044	19,859	21,674

Revised Dec. 2019

AFFIDAVIT VERIFYING STATUS FOR CITY PUBLIC BENEFIT APPLICATION

(Please sign the document only in the presence of the Notary Public)



Revenue
Department

By executing this affidavit under oath, as an applicant for a City of Savannah, Georgia Business Tax Certificate, Alcohol License, or other public benefit as referenced in O.C.G.A. Section 50-36-1, I am stating the following with respect to my application for a City of Savannah, GA

(Check one) () **Business Tax Certificate**, () **Alcohol License**, or () **Other Public Benefit**

(Print name of natural person applying on behalf of individual, business, corporation, partnership, or other private entity)

_____ I am a United States citizen **OR** (SEE ACCEPTABLE DOCUMENTS BELOW)

_____ I am a legal permanent resident 18 years or older or I am an otherwise qualified alien or non-immigrant under the Federal Immigration Act 18 years of age or older and lawfully present in the United States.*

_____ Alien Registration number for non-citizens

Verification of your Affidavit will be made through the Systematic Alien Verification of Entitlement (SAVE) program operated by the United States Department of Homeland Security. Therefore, a front and back copy of one of the following documents must be attached to the Affidavit:

1. Valid, Unexpired Foreign Passport with I-94
2. Temporary Resident Alien Card (I-688)
3. Employment Authorization Card (I-76 or I-688A)
4. Employment Authorization Document (I-688B)
5. Refugee Travel Document (I-571)

In making the above representation under oath, I understand that any person who knowingly and willingly makes a false, fictitious or fraudulent statement or representation in an affidavit shall be guilty of a violation of O.C.G.A. 16-10-20.

SUBSCRIBED AND SWORN BEFORE ME ON THIS

THE _____ DAY OF _____, 20____

Notary Public

My Commission Expires: _____/_____/_____

Seal

Printed Name of Applicant

Signature of Applicant

Date

Title

*Note: O.C.G.A. 50-36-1(e)(2) requires that aliens under the federal Immigration and Nationality Act, Title 8 U.S.C., as amended, provide their alien registration number. Because legal permanent residents are included in the federal definition of "alien", legal permanent residents must also provide their alien registration number. Qualified aliens that do not have an alien registration number may supply another identifying number.



LISTS OF ACCEPTABLE DOCUMENTS

All Documents must be unexpired

LIST A

Documents that Establish Both
Identity and Employment
Authorization

LIST B

Document that Establish
Identity

LIST C

Document that Establish
Employment Authorization

OR

AND

1. **U.S. Passport** or U.S. Passport Card

2. **Permanent Resident Card** or Alien Registration Receipt Card (Form I-551)

3. **Foreign passport** that contains a temporary I-551 stamp or temporary I-551 printed notation on a machine-reliable immigrant visa

4. **Employee Authorization Document** that contains a photograph (Form I-766)

5. **Passport from the Federated States of Micronesia (FSM) or the Republic of Marshall Island (RMI)** with Form I-94 or Form I-94A indicating nonimmigrant admission under the Compact of Free Association Between the United States and the FSM or RMI

1. **Drivers License or ID card** issued by a State or outlying possession of the United States provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address.

2. **ID card** issued by a federal, state, or local government agencies or entities, provided it contains a photograph or information such as name, date of birth, gender, height, eye color, and address.

3. **Voter's registration** card

4. **U.S. Military ID** card

5. **Military Dependant ID** card

6. **U.S. Coast Guard Merchant Mariner** card

7. **Native American** tribal document

8. **Driver's license** issued by a Canadian government authority

1. **Social Security Account Number** card other than one that specifies on the face that the issuance of the card does not authorize employment in the United States

2. **Certification of Birth Abroad** issued by the Department of State (Form FS-545)

3. **Certification of Report of Birth** issued by the Department of State (Form DS-1350)

4. **Original or certified copy of birth certificate** issued by a State, county, municipal authority, or territory of the United States bearing an official seal

5. **Native American** tribal document

6. **U.S. Citizen ID Card** (Form I-197)

7. **Identification Card** for Use of Resident Citizen in the United States (Form I-179)

8. **Employment Authorization document** issued by the Department of Homeland Security



Private Employer E-Verify Affidavit

**** THIS FORM IS REQUIRED BY STATE LAW ****

Account #: _____

By executing this affidavit under oath, as an applicant for a(n) _____
[*business license, occupational tax certificate, or other document required to operate a business*] as
referenced in O.C.G.A. § 36-60-6, from the CITY OF SAVANNAH, the undersigned applicant representing the
private employer known as _____ [printed name of private
employer – individual, firm or corporation] verifies one of the following with respect to my application for the
above mentioned business document:

The individual, firm, or corporation employs the following number of employees: (Select A or B)

(A) _____ **11 or more employees**
*You must provide the following information in order to receive a 2013 occupational
tax certificate.*

Federal Work Authorization User Identification Number Date of Authorization

(B) _____ **10 or fewer employees – automatically exempt from participation in E-Verify
program.**

Furthermore, I, as the applicant, affirmatively state that the employer has registered with and utilizes the
federal work authorization program in accordance with the applicable provisions and deadlines established in
O.C.G.A. § 36-60-6.

In making the above representation under oath, I understand that any person who knowingly and willfully
makes a false, fictitious, or fraudulent statement or representation in an affidavit shall be guilty of a violation
of O.C.G.A. § 16-10-20, and face criminal penalties allowed by such statute. Executed on the date of
_____, 20___ in _____(city), _____(state).

Signature of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____ 20__.

Printed Name of and Title of Authorized Officer or Agent

NOTARY PUBLIC

My Commission Expires: _____